

The claimant shall certify on the claim to the effect that no amount of internal revenue tax or customs duty claimed therein has been or will be otherwise claimed under any other provision of law or regulations.

[T.D. ATF-289, 54 FR 48842, Nov. 27, 1989; as amended by T.D. ATF-307, 55 FR 52745, Dec. 21, 1990]

**§ 296.75 Separation of imported and domestic tobacco products, and cigarette papers and tubes; separate claims for taxes and duties.**

If a claim involves taxes on domestic tobacco products, or cigarette papers or tubes and imported tobacco products, or cigarette papers or tubes, the quantities of each must be shown separately in the claim. A separate claim must be filed, with the regional director (compliance), in respect of customs duties.

[T.D. 6871, 31 FR 59, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28090, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

**§ 296.76 Claimant to furnish satisfactory proof.**

The claimant shall furnish proof to the satisfaction of the regional director (compliance) regarding the following:

(a) That the tax on such tobacco products, or cigarette papers or tubes has been paid or determined and customs duty has been paid;

(b) That such tobacco products, or cigarette papers or tubes were lost, rendered unmarketable, or condemned by a duly authorized official, by reason of a disaster;

(c) The type and date of occurrence of the disaster and the location of the tobacco products, or cigarette papers or tubes at that time;

(d) That the claimant was not indemnified by any valid claim of insurance or otherwise in respect of the tax, or tax and duty, on the tobacco products, or cigarette papers or tubes covered by the claim; and

(e) That the claimant is entitled to payment under this subpart.

[T.D. 6871, 31 FR 59, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28090, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

**§ 296.77 Supporting evidence.**

The claimant shall support his claim with any evidence (such as inventories, statements, invoices, bills, records, stamps, and labels) that he is able to submit, relating to the tobacco products, or cigarette papers or tubes on hand at the time of the disaster and averred to have been lost, rendered unmarketable, or condemned as a result thereof. If the claim is for refund of duty the claimant shall furnish, if practicable, the customs entry number, date of entry, and the name of the port of entry.

[T.D. 6871, 31 FR 59, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28090, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

**§ 296.78 Action by regional director (compliance).**

The regional director (compliance) will date stamp and examine each claim filed under this subpart and will determine the validity of the claim. The claim will then be processed by him in accordance with existing procedures. Claims and supporting data involving customs duties will be forwarded to the Commissioner of Customs with a summary statement by the regional director (compliance) concerning his findings. The Commissioner of Customs will notify the regional director (compliance) as to allowance under this subpart of claims for duty in respect of unmarketable or condemned tobacco products, and cigarette papers and tubes.

[T.D. 6871, 31 FR 59, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28091, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

**DESTRUCTION OF TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES**

**§ 296.79 Supervision.**

Before payment is made under this subpart in respect of the tax, or tax and duty, on tobacco products, or cigarette papers or tubes rendered unmarketable or condemned by a duly authorized official, such tobacco products, or cigarette papers or tubes shall be destroyed by suitable means under the supervision of an ATF officer who will be assigned for that purpose by the